

**USE TAX RETURN WORKSHEET**  
**FOR PURCHASES MADE FROM [DATE] THROUGH [DATE]**  
**DUE [DATE]**

Reference No:  
DBA:

	<b>A</b> ITEM PURCHASED	<b>B</b> A/S	<b>C</b> PURCHASE DATE	<b>D</b> LOCATION USED	<b>E</b> PURCHASE PRICE	<b>F</b> TAX RATE	<b>G</b> TAX	<b>H</b> VENDOR
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24								
25	Total from attached spreadsheet(s)							
26	TOTAL (sum of lines 1–25)							
27	PENALTY of 10% (0.10) is due on tax paid after the due date. See instruction for line 27.							
28	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is made after the due date. See instruction for line 28.							
29	<b>Total Due – (sum of lines 26–28) Mail with payment to PO Box 942879, Sacramento, CA 94279-0098</b>							

I certify to the best of my knowledge that I am a corporate officer, partner, owner, or hold a power of attorney to execute this document and that to the best of my knowledge the amounts reported are a true and complete reporting of purchases of supplies, fixtures, and equipment for use in this state without the payment of California use tax.

Sign, date, and provide contact information on each return worksheet and submit them with payment in full by the response date referenced in the letter. Keep a copy for your records.

NAME (print)	DATE	PHONE (include area code)
SIGNATURE	TITLE	EMAIL ADDRESS

**INSTRUCTIONS—USE TAX RETURN WORKSHEET****LINE BY LINE INSTRUCTIONS**

- Column A.** Items Purchased – Provide a general description of the item being reported (for example, mixer, printer, x-ray machine, printing press, solvents, towels, furnishings, computer software, computer hardware).
- Column B.** A/S – If the item purchased is being depreciated, enter A (asset). If the item purchased was expensed, enter S (supply).
- Column C.** Purchase Date – For purchases of single items (for example, x-ray machine, printing press) enter the date of purchase. For multiple purchases of like items, group them together by month and enter a purchase date that is the last day of the month. That is, if you make 6 purchases of towels in September 2006, group these purchases together and use September 30, 2006 as the purchase date. If you made additional purchases of towels in October 2006, group them separately and use a purchase date of October 31, 2006 for these purchases.
- Column D.** Location Used – Enter the city where the purchase was first used. If you made multiple purchases of like items that have been grouped together, but used in various locations, enter the city where the majority of the purchases were used for the first time. If the location is different than the mailing address, please provide the full street address of the location used.
- Column E.** Purchase Price – Excluding separately stated charges for shipping by common carrier, enter the purchase price (cost) for single items being reported (for example, x-ray machine, printing press). For reporting multiple purchases grouped together, enter the total purchase price of all purchases being grouped.
- Column F.** Tax Rate—Enter the tax rate in effect at the time of purchase. If you do not know the sales and use tax rate, you may call our Taxpayer Information Section at 800-400-7115 or visit our website, [www.boe.ca.gov](http://www.boe.ca.gov) for assistance.
- Column G.** Tax—Multiply the tax rate entered in column F by the Purchase Price entered in column E and enter the result (round to the nearest dollar).
- Column H.** Vendor—Enter the name of the vendor from whom you made your purchase.
- Lines 1 thru Lines 24.** Enter items purchased
- Line 25.** Enter on this line the amount of tax due from any supplemental worksheet(s) you prepared.
- Line 26.** Enter on this line the total tax (the sum of lines 1-25).
- Line 27.** For payments made after the return worksheet due date, a 10% penalty applies. Multiply line 26 by 0.10 and enter the result on this line.
- Line 28.** For payments made after the return worksheet due date, one month's interest is due on the tax (line 26 amount) for each month or fraction of a month that payment is late. To assist you in calculating the correct amount of interest due, an interest calculator is available on the BOE website. To access the calculator go to [www.boe.ca.gov](http://www.boe.ca.gov) and type Interest Rates in the search box, or under Quick Links, click on Sales and Use Tax, then under General Interest click on Interest Calculator, or type <https://efile.boe.ca.gov/boeweb/services/interestCalculation.jsp> in the address box of your web browser. If you prefer, you may call the Taxpayer Information Section at 800-400-7115 for assistance. Enter the interest due on this line.
- Line 29.** Enter the total of lines 26-28.